

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**LISTING OF CLAIMS:**

Claim 1 (Currently Amended): A cellulose acylate film, which comprises a cellulose acylate having a glucose unit of cellulose, wherein a hydroxyl group of the glucose unit is substituted by an acyl group having 2 or more carbon atoms,

wherein

DS2, DS3 and DS6 respectively representing degrees of substitution of the hydroxyl groups at 2, 3 and 6 positions of the glucose unit by the acyl group satisfy formulae (I) and (II); and

$\text{Re}(\lambda)$  and  $\text{Rth}(\lambda)$  defined by formulae (III) and (IV) satisfy formulae (V) and (VI):

(I)  $2.00 \leq \text{DS2} + \text{DS3} + \text{DS6} \leq 3.00$

(II)  $\text{DS6} / (\text{DS2} + \text{DS3} + \text{DS6}) \geq 0.315$

(III)  $\text{Re}(\lambda) = (n_x - n_y) \times d$

(IV)  $\text{Rth}(\lambda) = \{(n_x + n_y) / 2 - n_z\} \times d$

(V)  $46 \leq \text{Re}(630) \leq 200$

(VI)  $70 \leq \text{Rth}(630) \leq 350$

wherein  $\text{Re}(\lambda)$  represents a retardation value by nm in a film plane of the cellulose acylate film with respect to a light having a wavelength of  $\lambda$  nm;

$\text{Rth}(\lambda)$  represents a retardation value by nm in a direction perpendicular to the film plane of the cellulose acylate film with respect to the light having the wavelength of  $\lambda$  nm;

$n_x$  is a refractive index in a slow axis direction in the film plane;

$n_y$  is a refractive index in a fast axis direction in the film plane;

$n_z$  is a refractive index in the direction perpendicular to the film plane; and

$d$  is a thickness of the cellulose acylate film,

wherein the cellulose acylate film has a water vapor permeability of from 400 g/m<sup>2</sup>·24 hr to 2,300 g/m<sup>2</sup>·24 hr in terms of a film thickness of 80 μm, the water vapor permeability being measured at 60 °C and 95% RH for 24 hours.

Claim 2 (Currently Amended): The cellulose acylate film according to claim 1, wherein  $R_{th}(\lambda)$  satisfies formula (VII):

$$(VII) \quad 160 \leq R_{th}(630) \leq 350.$$

Claim 3 (Previously Presented): The cellulose acylate film according to claim 1, wherein the acyl group is an acetyl group.

Claim 4 (Previously Presented): The cellulose acylate film according to claim 1, which comprises a retardation-producing agent comprising one of a rod-like compound and a discotic compound.

Claim 5 (Previously Presented): The cellulose acylate film according to claim 1, which comprises at least one of a plasticizer, an ultraviolet ray absorbent and a peeling accelerator.

Claim 6 (Previously Presented): The cellulose acylate film according to claim 1, which has a thickness of from 40 to 110 μm.

Claim 7 (Previously Presented): The cellulose acylate film according to claim 1, which has an additive amount of from 10 to 30% by weight, the additive amount being based on a weight of the cellulose acylate.

Claim 8 (Previously Presented): The cellulose acylate film according to claim 1, which has  $\Delta R_e$  of 12 nm or less and  $\Delta R_{th}$  of 32 nm or less,

wherein  $\Delta R_e$  represents a difference between a  $R_e$  value at 25 °C and 10% RH and another  $R_e$  value at 25 °C and 80% RH, and

$\Delta R_{th}$  represents a difference between a  $R_{th}$  value at 25 °C and 10% RH and another  $R_{th}$  value at 25 °C and 80% RH.

Claim 9 (Previously Presented): The cellulose acylate film according to claim 1, which has an equilibrium moisture content at 25 °C and 80% RH of 3.4% or less.

Claim 10 (Canceled)

Claim 11 (Previously Presented): The cellulose acylate film according to claim 1, which undergoes change in weight of from 0 to 5% when allowed to stand for 48 hours under a condition of 80 °C and 90% RH.

Claim 12 (Previously Presented): The cellulose acylate film according to claim 1, which undergoes change in dimension of from -2 to 2% when allowed to stand for 24 hours each of a condition of 60 °C and 95% RH and another condition of 90 °C and 5% RH.

Claim 13 (Previously Presented): The cellulose acylate film according to claim 1, which has a glass transition temperature  $T_g$  of from 80 to 180 °C.

Claim 14 (Previously Presented): The cellulose acylate film according to claim 1, which has an elastic modulus of from 1,500 to 5,000 MPa.

Claim 15 (Previously Presented): The cellulose acylate film according to claim 1, which has a photoelasticity coefficient of  $50 \times 10^{-13} \text{ cm}^2/\text{dyne}$  or less.

Claim 16 (Previously Presented): The cellulose acylate film according to claim 1, which has a haze of from 0.01 to 2%.

Claim 17 (Previously Presented): The cellulose acylate film according to claim 1, which comprises a silicon dioxide particle having a secondary average particle size of from 0.2 to 1.5  $\mu\text{m}$ .

Claim 18 (Previously Presented): The cellulose acylate film according to claim 1, wherein  $\text{Re}_{(630)}$  and  $\text{Rth}_{(630)}$  at 25 °C and 60% RH satisfy formulae (A) to (C):

$$(A) \ 46 \leq \text{Re}_{(630)} \leq 100$$

$$(B) \ \text{Rth}_{(630)} = a - 5.9\text{Re}_{(630)}$$

$$(C) \ 520 \leq a \leq 600.$$

Claim 19 (Currently Amended): The cellulose acylate film according to claim 1, wherein Re and Rth measured at 25 °C and 60% RH with respect to different wavelengths satisfy formulae (D) and (E):

$$(D) \quad 0.90 \leq R_{th(450)}/R_{th(550)} \leq 1.10 \text{ and } 0.90 \leq R_{th(650)}/R_{th(550)} \leq 1.10$$

$$(E) \quad 0.90 \leq R_{th(450)}/R_{th(550)} \leq 1.10 \text{ and } 0.90 \leq R_{th(650)}/R_{th(550)} \leq 1.10$$

Claim 20 (Previously Presented): A polarizing plate comprising:  
a polarizer; and  
a protective film comprising a cellulose acylate film according to claim 1.

Claim 21 (Original): The polarizing plate according to claim 20, which satisfies at least one of formulae (a) to (d):

$$(a) \quad 40.0 \leq TT \leq 45.0$$

$$(b) \quad 30.0 \leq PT \leq 40.0$$

$$(c) \quad CT \leq 2.0$$

$$(d) \quad 95.0 \leq P$$

wherein TT represents a single plate transmittance at 25 °C and 60%RH;

PT represents a parallel transmittance at 25 °C and 60%RH;

CT represents a cross transmittance at 25 °C and 60%RH; and

P represents a polarization degree at 25 °C and 60%RH.

Claim 22 (Previously Presented): The polarizing plate according to claim 20, which satisfies at least one of formulae (e) to (g):

$$(e) \quad CT_{(380)} \leq 2.0$$

$$(f) \quad CT_{(410)} \leq 0.1$$

(g)  $CT_{(700)} \leq 0.5$

wherein  $CT(\lambda)$  represents a cross transmittance at the wavelength of  $\lambda$  nm.

Claim 23 (Previously Presented): The polarizing plate according to claim 20, which satisfies at least one of formulae (j) and (k):

(j)  $-6.0 \leq \Delta CT \leq 6.0$

(k)  $-10.0 \leq \Delta P \leq 0.0$

wherein  $\Delta CT$  and  $\Delta P$  represents a change in cross transmittance and polarization degree, respectively, in a test that the polarizing plate is allowed to stand at 60 °C and 95%RH for 500 hours; and the change means a value calculated by subtracting a measurement value before the test from a measurement value after the test.

Claim 24 (Previously Presented): The polarizing plate according to claim 20, which comprises at least one of a hard coat layer, a glare-reducing layer and an antireflective layer.

Claim 25 (Previously Presented): The polarizing plate according to claim 20, which is packaged in a moisture-proofed bag, wherein the moisture-proofed bag has an internal humidity of from 43 to 70% RH at 25 °C.

Claim 26 (Currently Amended): The polarizing plate according to claim 20, which is packaged in a moisture-proofed bag, wherein the moisture-proofed bag has a first internal humidity within a range of  $\pm 15\%$  RH with respect to a second humidity,

wherein the polarizing plate after removal from the moisture-proofed bag is superposed on a liquid crystal cell at the second humidity.

Claim 27 (Currently Amended): A liquid crystal display comprising:  
a liquid crystal cell of OCB-mode or VA-mode; and  
at least one of a cellulose acylate film according to claim 1.

Claim 28 (Previously Presented): The liquid crystal display according to claim 27,  
wherein the liquid crystal cell is a liquid crystal cell of VA-mode, and  
the liquid crystal cell contains only one cellulose acylate film.

Claim 29 (Currently Amended): The liquid crystal display according to claim 27,  
which comprises a backlight,  
wherein the liquid crystal cell is a liquid crystal cell of VA-mode, and  
~~the at least one of the cellulose acylate film and the polarizing plate~~ is between  
the liquid crystal cell and the backlight.

Claim 30 (New): The cellulose acylate film according to claim 1, wherein  $Re_{(630)}$   
and  $Rth_{(630)}$  at 25 °C and 60% RH satisfy formulae (A) to (C):

(A)  $46 \leq Re_{(630)} \leq 100$

(B)  $Rth_{(630)} = a - 5.9Re_{(630)}$

(C)  $580 \leq a \leq 670$ .